

Commission Implementing Regulation (EU) 2015/2222 of 1 December 2015  
amending Implementing Regulation (EU) No 908/2014 as regards declarations  
of expenditure, conformity clearance and the content of the annual accounts

*Article 1*

Implementing Regulation (EU) No 908/2014 is amended as follows:

- (1) in Article 23, paragraphs 1 and 2 are replaced by the following:
1. The Union contribution to be paid in respect of the eligible public expenditure shall be calculated as follows:
    - a as regards rural development programmes referred to in Article 15 of Regulation (EC) No 1698/2005: for each reference period referred to in Article 22(2) of this Regulation on the basis of the EAFRD contribution rate for each priority mentioned in the financing plan in force on the first day of that period;
    - b as regards rural development programmes referred to in Article 6 of Regulation (EU) No 1305/2013: for each reference period referred to in Article 22(2) of this Regulation on the basis of the EAFRD contribution rate for each measure, type of operation with a specific EAFRD contribution rate and technical assistance mentioned in the financing plan in force on the first day of that period.

The calculation shall take account of the corrections to the Union contribution as declared in the declaration of expenditure for that period.

By way of derogation from the first subparagraph, for rural development programmes modified in accordance with Article 70(4c) of Regulation (EC) No 1698/2005, the Union contribution shall be calculated on the basis of the EAFRD contribution rate for each priority mentioned in the financing plan in force on the last day of the reference period.

2. Without prejudice to the ceiling provided for in Article 34(2) of Regulation (EU) No 1306/2013, where the combined total of the Union contribution to be paid under the rural development programme exceeds the total programmed for a measure, as regards the rural development programmes referred to in Article 6 of Regulation (EU) No 1305/2013, or a priority, as regards the rural development programmes referred to in Article 15 of Regulation (EC) No 1698/2005, the amount to be paid shall be reduced to the amount programmed for that measure or priority. Any Union contribution excluded as a result may be paid later provided that an adjusted financing plan has been submitted by the Member State and accepted by the Commission.;

(2) Article 34 is amended as follows:

- (a) paragraph 9 is replaced by the following:
  9. In duly justified cases to be notified to the Member State concerned, the Commission may extend the time periods set out in paragraphs 3, 4 and 5.;
- (b) the following paragraph 11 is added:

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**Changes to legislation:** *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2222, Article 1. (See end of Document for details)*

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11. Where the time periods referred to in paragraphs 2, 3, 4 and 5 include fully or partially the month of August, the running of those time periods will be suspended during that month.;

(3) in Article 40, the following paragraph is added:

5. Where the time periods referred to in paragraphs 1, 3 and 4 include fully or partially the month of August, the running of those time periods will be suspended during that month.;

(4) Annex II is replaced with the text set out in the Annex to this Regulation.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2222, Article 1.